

against the ordinances of the town and for such offenses against the laws of the State as may be required of him by law; to prepare all contracts, bonds and other instruments in writing in which the town is concerned, and to endorse on each his approval of the form and correctness thereof; and to perform such other duties of a legal nature as the board of commissioners may by ordinance require. In addition to the duties imposed upon the town attorney by this charter or required of him by ordinance or resolution of the board of commissioners he shall perform any duties imposed upon the chief legal officers of municipalities by law.

SEC. 20. Duties of the Town Accountant. The town accountant shall prepare the budget in accordance with the general local government laws of North Carolina relating to the preparation of municipal budgets. He shall have authority and shall be required: to maintain accounting control over the finances of the town government, for which purpose he is empowered to operate a set of general accounts embracing all the financial transactions of the town, and such subsidiary accounts and cost record as may be required by ordinance or by the board of commissioners for purposes of administrative direction and financial control; to prescribe the forms of receipts, vouchers, bills, or claims to be filed by all departments and agencies of the town government; to examine and approve all contracts, orders, and other documents by which the town incurs financial obligations, having ascertained before approval that moneys have been duly appropriated and allotted to meet such obligations and will become available when the obligations have become due and payable; to audit and approve all bills, invoices, payrolls, and other evidences of claims, demands, or charges against the town government and to determine the regularity, legality, and correctness of such claims, demands or charges; to make monthly reports on all receipts and expenditures of the town government to the mayor and the board of commissioners and to make monthly reports on funds, appropriations, allotments, encumbrances, and authorized payments to the mayor, the board of commissioners, and the head of the department or agency directly concerned; to inspect and audit any accounts or records of financial transactions which may be maintained in any department or agency of the town government apart from or subsidiary to the general accounts; and to perform such other duties pertaining to the financial records of the town government as the board of commissioners may require by ordinance.

Board selects  
Town Account-  
ant.

Duties and powers  
of said Ac-  
countant.

SEC. 21. Duties of Town Tax Collector. The tax collector shall collect all taxes, licenses, fees, and other moneys belonging to the town government, subject to the provisions of this charter and ordinances enacted thereunder, and he shall diligently comply with and enforce the general laws of North Carolina re-

Board selects  
Town Tax  
Collector.